

REVISED PROGRAM AUDIT GUIDE LISTING



JULY 1993

**PRESIDENT'S COUNCIL on INTEGRITY & EFFICIENCY
STANDARDS SUBCOMMITTEE**

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Action
Office of The Inspector General
1100 Vermont Avenue, NW
Washington, DC 20525
(202) 606-4804

Program Title	Audit Guide Title	Program CFDA #(s)	Audit Type	Last Revision Date	Current Status ^{1/}	Next Planned Revision Date
Agency Generic (For each of the Agency's 6 major programs*)	Action Supplemental Audit Guide For OMB Circulars A-128 and A-133	See Listing Below	A-128 & A-133	9/92	Active	None
Agency Generic For Grant (Program Specifics*) Audits	Action Audit Program (Grant Audit) (Order Number 2405)	See Listing Below	A-133	4/91	(U)	N/A
	* 6 Major Programs Foster Grandparent Program Senior Companion Program Retired Senior Volunteer Program Senior Companion Program Drug Alliance Vista Literacy Corp.	72.001 72.002 72.003 72.008 72.014 72.015				

1/ (U) = The guide is inactive but still useful.

Appalachian Regional Commission
Office of The Inspector General
1666 Connecticut Ave., NW Suite 600
Washington, DC 20235
(202) 673-7822

Program Title	Audit Guide Title	Program CFDA #(s)	Audit Type	Last Revision Date	Current Status ^{1/}	Next Planned Revision Date
Appalachian Regional Commission Grants	Revolving Loan Funds	23.001	A-128	6/90	(U)	None
Appalachian Regional Commission Grants	Financial & Compliance	23.001	A-128	5/90	(U)	None

1/ (U) = The guide is inactive but still useful.

Environmental Protection Agency
Office of The Inspector General
401 M St., SW
Washington, DC 20460
(202) 260-3137

Program Title	Audit Guide Title	Program CFDA #(s)	Audit Type	Last Revision Date	Current Status ^{1/}	Next Planned Revision Date
Water - State Revolving Fund (SRF)	Annual Audit of State Revolving Fund (Draft)	N/A	A-128	8/90	(U)	Fiscal 94
Water - Construction Grant Programs	Audit Guide For Construction Grant Programs	N/A	A-128 Program	5/80	Active	Fiscal 93
All EPA Commercial Organizations, Grantees, State and Local Governments	Audit Guide for Reviewing Indirect Cost Allocation Plans and Rate Proposals (Draft)	N/A	All EPA Programs	2/76	Active	Fiscal 94
All EPA Contracts	Audit Guide For EPA Contracts	N/A	All EPA Programs	2/76	Active	Fiscal 93
All EPA Contracts	Initial Pricing Evaluation Audit Guide	N/A	All EPA Programs	2/76	Active	Fiscal 93
Superfund	Credit Period and Preaward Costs Under CERCLA Program	N/A	Program	5/90	Active	None

1/ (U) = The guide is inactive but still useful.

Federal Emergency Management Agency
Office of The Inspector General
500 C Street, SW
Washington, DC 20472
(202) 646-3910

Program Title	Audit Guide Title	Program CFDA #(s)	Audit Type	Last Revision Date	Current Status	Next Planned Revision Date
Emergency Food & Shelter	Emergency Food and Shelter - Financial Audits of Local Recipient Organizations	83.523	Program	9/90	Active	None
Disaster Assistance	Federal Disaster Assistance Program	83.516	A-128	1/91	Active	None
Emergency Management Programs	Program Funded through the Comprehensive Cooperative Agreements	83.503, 83.504, 83.505, 83.509, 83.512, 83.513, 83.514, 83.515, 83.517, 83.519, 83.520, 83.521, 83.522	Program	11/84 ^{1/}	Active	None

1/ Periodic changes have been made since 1984.

General Service Administration
Office of The Inspector General
18th & F Streets, NW
Washington, DC 20405
(202) 501-0450

Program Title	Audit Guide Title	Program CFDA #(s)	Audit Type	Last Revision Date	Current Status	Next Planned Revision Date
Federal Surplus Property Donation Program	Review of Federal Surplus Property Donation Program^{1/}	39.003	All Types	1/29/90	Active	None

1/ Copies of this Guide can be obtained by contacting the Assistant Inspector General for Auditing (JA), 18th & F Streets NW, Washington DC 20405, Attention: Director, Office of Operations/Planning

**Legal Services Corporation
Office of The Inspector General
750 1st Street, NE, 10th Floor
Washington, DC 20002-4250
(202) 863-1821**

Program Title	Audit Guide Title	Program CFDA #(s)	Audit Type	Last Revision Date	Current Status ^{1/}	Next Planned Revision Date
LSC	Audit and Accounting Guide for Recipients and Auditor	N/A	Program Audit	1981 1986	(U)	1993

1/ (U) = The guide is inactive but still useful.

National Endowment for the Humanities
Office of The Inspector General
1100 Pennsylvania Ave., NW Room 801
Washington, DC 20506
(202) 682-5402

Program Title	Audit Guide Title	Program CFDA #(s)	Audit Type	Last Revision Date	Current Status	Next Planned Revision Date
State Program	Compliance Supplement for A-133 Audits ^{1/}	45.129	A-133 Mandatory	10/91	Active	None
Challenge Grants	Compliance Supplement for A-128 and A-133 Audits ^{2/}	45.130	A-128, A-133, Program	Draft Dated 12/92	Active	None

- 1/ State Humanities Councils are 501(c)3 Nonprofits. They are mini-National Endowments in their particular state, district or territory. These are additional audit requirements.
- 2/ Challenge Grants are unique. The auditor has to test for income (gift) eligibility that is used to obtain Federal match.

National Science Foundation
Office of The Inspector General
1880 G Street, NW
Washington, DC 20550
(202) 357-9457

Program Title	Audit Guide Title	Program CFDA #(s)	Audit Type	Last Revision Date	Current Status	Next Planned Revision Date
	Audit Guide for Financial and Compliance Audits (used primarily for audit of grantees - Universities & nonprofits)	47.xxxx	ALL TYPES	10/90	Active	None

**U.S. Agency for International Development
Office of The Inspector General
320 Twenty-First St., NW
Washington, DC 20523
(202) 647-7844**

Program Title	Audit Guide Title	Program CFDA #(s)	Audit Type	Last Revision Date	Current Status	Next Planned Revision Date
	Guide for Financial Audits Contracted by the Agency^{1/}.	N/A	Program Audit	01/91	Active	None
	A.I.D. Guidelines for Financial Audits Contracted by Foreign Recipients^{2/}.	N/A	Program Audit	03/91	Active	None
	A.I.D. Contracts and Grants Supplemental Compliance Guidelines^{3/}.	N/A	A-133	07/91	Active	None

- 1/ The guide is for use in performing financial and financial-related audits contracted for by the agency.
- 2/ The guidelines are for the use of independent non-Federal auditors in performing recipient audits of A.I.D agreements with foreign governments and nonprofit organizations.
- 3/ These guidelines explain some of the terms and provisions of A.I.D contracts, grants and cooperative agreements which are unique and unfamiliar to many U.S. Government and non-Federal auditors.

U.S. Department of Agriculture
Office of The Inspector General
Room 248-E Administration Bldg.
12th & Independence Ave., SW
Washington, DC 20250
(202) 720-8001

Program Title	Audit Guide Title ^{1/}	Program CFDA #(s)	Audit Type ^{2/}	Last Revision Date	Current Status	Next Planned Revision Date
Federal Milk Marketing Order Program	Agricultural Marketing Service (AMS) Federal Milk Marketing Order Program	N/A	Program	7/88	Active	None
Price Support Loan Program	Agricultural Stabilization and Conservation Service (ASCS)					
	ASCS - Audits of Price Support Loan Activities of Cotton Cooperatives and Servicing Agent Banks	N/A	Program	6/86	Active	None
	ASCS - Audits of Peanut Associations Operated Under an Agreement with Commodity Credit Corp	N/A	Program	10/89	Active	None
	Audits of the Tobacco Loan Program as Carried Out by Tobacco Association	N/A	Program	10/79	Active	6/93

- 1/ Audit guides may be obtained from agency program officials authorizing Federal financial assistance.
2/ The audit guide may also be useful in the A-128 and A-133 audits.

**U.S. Department of Agriculture
Office of The Inspector General
Room 248-E Administration Bldg.
12th & Independence Ave., SW
Washington, DC 20250**

Program Title	Audit Guide Title ^{1/}	Program CFDA #(s)	Audit Type ^{2/}	Last Revision Date	Current Status	Next Planned Revision Date
Food Distribution Program	Food and Nutrition Service (FNS) FNS - Audits of MultiState Food Processors	N/A	Program	10/91	Active	None
Child Care Food Program	Food and Nutrition Service (FNS) Audits Of Child and Adult Care Food Programs	10.558	All Types	9/90	Active	None
Business and Industrial Loans	Farmers Home Administration (FmHA) FmHA - Liquidation of Business and Industrial Loans	10.422	Program	4/88	Active	None
Farmers Home Administration Programs	Audits of Recipients of FmHA Grants, Loans and Loan Guarantees (covers the following programs)		Program	12/89	Active	None
	<ul style="list-style-type: none"> ○ Farm Labor Housing and Grants ○ Resources Conservation and Development Loans and Watershed Loans ○ Rural Rental Housing Loans and Rural Rental Assistance Payments 	10.405 10.414/ 10.419 10.415/ 10.427				

1/ Audit guides may be obtained from agency program officials authorizing Federal financial assistance.

2/ The audit guide may also be useful in the A-128 and A-133 audits.

**U.S. Department of Agriculture
Office of The Inspector General
Room 248-E Administration Bldg.
12th & Independence Ave., SW
Washington, DC 20250**

Program Title	Audit Guide Title ^{1/}	Program CFDA #(s)	Audit Type ^{2/}	Last Revision Date	Current Status	Next Planned Revision Date
Farmers Home Administration Programs (Cont)	<ul style="list-style-type: none"> ○ Water & Waste Disp. Sys. for Rural Commun. ○ Self-Help Technical Assistance Grants ○ Business and Industrial Loans ○ Community Facility Loans 	10.418 10.420 10.422 10.423				
	<ul style="list-style-type: none"> ○ Industrial Development Grants ○ Energy Impacted Area Developm. Assist. Grant ○ Nonprofit Nat'l Corps. Loan & Grant Program ○ Technical Assistance and Training Grants 	10.424 10.430 10.434 10.436				
Farmers Home Administration	Additional Guidance Drafted Rural Rental Housing Construction Costs	10.415	Program	Proposed Addition	Draft	6/93

- 1/ Audit guides may be obtained from agency program officials authorizing Federal financial assistance.
2/ The audit guide may also be useful in the A-128 and A-133 audits.

U.S. Department of Education
Office of Inspector General
400 Maryland Ave., SW
Washington, DC 20202-1510
(202) 205-5439

Program Title	Audit Guide Title	Program CFDA #(s)	Audit Type	Last Revision Date	Current Status	Next Planned Revision Date
Student Financial Programs	Audits of Student Financial Programs	84.007, 84.032, 84.033, 84.038, 84.063	Program	3/90 ^{1/}	Active	FISCAL 94
	The reauthorization of the Higher Education Act has generated new audit requirements for Institutions of Higher Education, Lenders, Guarantee Agencies, and Service Organizations. The OIG of Education is currently working on draft guidance that should be available by September of 1993. This draft guidance can be used until final audit guidance is released.					

1/ In September of 1992 technical bulletin 92-1 was released updating this audit guide.

U.S. Department of Health And Human Services
Office of The Inspector General
330 Independence Ave., NW Room 5250
Washington, DC 20201
(202) 619-3148

Program Title	Audit Guide Title	Program CFDA #(s)	Audit Type	Last Revision Date	Current Status	Next Planned Revision Date
Health Education Assistance Loan Program	Guidelines for Audits of Health Education Assistance Loan (HEAL) Program Lenders*	93.108	Program	12/89	Active	None
	* Current Code of Federal Regulations should be used instead of that contained in Appendix D.					
	Note: HHS does have several guides it provides to IPAs under contract to HHS to audit pension and insurance. All other HHS program guides are obsolete, and should not be used. The auditor should refer to the most recent compliance supplements to determine the compliance steps that should be performed.					

U.S. Department of Housing And Urban Development
Office of The Inspector General
451 7th Street, SW
Washington, DC 20410-4500
(202) 708-0430

Program Title	Audit Guide Title	Program CFDA #(s)	Audit Type	Last Revision Date	Current Status	Next Planned Revision Date
Section 8 Rental Assistance	Consolidated Audit Guide for Audits of HUD Programs ^{1/}	N/A	Program	10/91	Active	6/93
Insured Multifamily Mortgagors	(Same guide as listed above)	"	"	"	"	"
Title I Non-Supervised Landers	(Same guide as listed above)	"	"	"	"	"
Title II Non-Supervised Mortgagees	(Same guide as listed above)	"	"	"	"	"
GNMA Issuers of Mortgage-Backed Securities	(Same guide as listed above)	"	"	"	"	"

1/ The guide is available to the public through the Government Printing Office.
(Stock #023-000-00781-9. \$6.50)

**U.S. Department of the Interior
Office of The Inspector General
1550 Wilson Boulevard, Suite 401
Arlington, VA 22209
(202) 208-5745**

Program Title	Audit Guide Title	Program CFDA #(s)	Audit Type	Last Revision Date	Current Status ^{1/}	Next Planned Revision Date
Outdoor Recreation	Land and Water Conservation Fund	15.916	A-128	3/79	(NU)	None
Historic Preservation - Grants-In-AID	Historic Preservation	15.904	Program	3/79	(NU)	None
Fish & Wildlife Restoration	U.S. Fish and Wildlife Service	15.605/ 15.611	A-128	3/79	(NU)	None

1/ (NU) = The guide is inactive and no longer useful.

U.S. Department of Justice
Office of The Inspector General
10th & Pennsylvania Ave., NW
Washington, DC 20530
(202) 514-3435

Program Title	Audit Guide Title	Program CFDA #(s)	Audit Type	Last Revision Date	Current Status	Next Planned Revision Date
Grants and/or Federal Assistance Programs	Audit Guide for Grants and/or Federal Assistance Programs		A-128 Program Audit	11/92	Draft	Ongoing
Equitable Sharing of Forfeited Assets	Audit of Equitably Shared Cash and Property by State and Local Law Enforcement Agencies	N/A	A-128 Program Audit	12/92	Draft	Ongoing

**U.S. Department of Veteran Affairs
Office of The Inspector General
810 Vermont Avenue, NW (50)
Washington, DC 20005
(202) 233-2636**

Program Title	Audit Guide Title	Program CFDA #(s)	Audit Type	Last Revision Date	Current Status ^{1/}	Next Planned Revision Date
Grants to States for Construction of State Home Facilities	State Home Construction Grants Program	64.005	A-128	6/84	(U)	5/93
Veterans State Domiciliary Care	Veterans State Domiciliary	64.014	A-128	6/84	(U)	5/93
Veterans Nursing Home Care	Veterans Nursing Home Care	64.015	A-128	6/84	(U)	5/93
Veterans State Hospital Care	Veterans State Hospital Care	64.016	A-128	6/84	(U)	5/93
All-Volunteer Force Educational Assist.	State Approving Agency Reimbursement Contracts	64.124	A-128	6/84	(U)	5/93
State Cemetery Grants	State Cemetery Grants Program	64.203	A-128	6/84	(U)	5/93

1/ (U) = The guide is inactive but still useful.

END

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